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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 6612/2020

S. K. INDUSTRIES PVT. LTD. ..... Petitioner

Through: Mr. Mukesh Gupta, Advocate.

versus

ACIT, CIRCLE 22(2) ...... Respondent

Through: Mr. Kunal Sharma, Advocate.

% Date of Decision: 18th September, 2020

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE SANJEEV NARULA

J U D G M E N T

MANMOHAN, J: (Oral)

1. The petition has been listed before this Bench by the Registry in view of the urgency expressed therein. The same has been heard by way of video conferencing.

2. Present writ petition has been filed praying for a direction to the respondent to give appeal effect to the order dated 26th September, 2007 passed by the Income Tax Appellate Tribunal for assessment year 2003-04 in favour of the assessee as well as to grant refund determined for the assessment years 2014-15, 2015-16, 2016-17, 2017-18 and 2018-19 or for any other assessment year but adjusted against the demand for this year along with interest under Section 244A(1A) of the Income Tax Act, 1961 (hereinafter referred to as 'Act').

3. In the petition, it has been averred that the petitioner filed its return of income for assessment year 2003-2004 claiming refund of Rs.10,323/-. However, the respondent after processing the return under Section 143(1) raised a demand of Rs.89,352/- on account of interest under Sections 234B and 234C of the Act.

4. In a rectification proceeding, the respondent reduced the demand to Rs.22,946/- as the surcharge had been charged twice over.

5. Subsequently, on 26th September, 2007, the Income Tax Appellate Authority allowed the petitioner's appeal filed by the petitioner and set aside the interest charged under Sections 234B and 234C of the Act.

6. Learned counsel for petitioner states that respondent did not give appeal effect to the said order despite the petitioner writing letters dated 11th January, 2008, 05th November, 2015 and 06th May, 2019. He submits that despite the time limit prescribed under Section 153(5) of the Act having expired, respondent cannot refuse to give appeal effect to the order passed by the Income Tax Appellate Tribunal under Section 254 of the Act.

7. Issue notice.

8. Mr. Kunal Sharma, learned counsel, accepts notice. He states that the respondent shall dispose of the petitioner's representations dated 11th January, 2008, 05th November, 2015 and 06th May, 2019 by way of a reasoned order within four weeks.

9. The statement made by Mr. Kunal Sharma, learned counsel, is accepted by this Court and the respondent is held bound by the same.

10. Recording the aforesaid undertaking, the present writ petition stands disposed of.

11. The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

SANJEEV NARULA, J

SEPTEMBER 18, 2020

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